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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Monday, January 27, 2014 10:48:47 AM

**To:** [REDACTED]

**Cc:**

**Bcc:** [REDACTED]

**Subject:** RE: Pension withholding case

I agree that, based on these facts, the treaty allows both countries to tax and requires the US to allow credit for the other country's tax. The US tax should be withheld as if there were no treaty. The taxpayer would need to file a 1040NR to claim the credit.